M. T. B. F. 15.

1936.
(Legis.)

File No. 46-35

Previous References

Serial Nos. 204

Later References.
R.T 58-42 (1,2)

PRESERVED

MYSORE TRAFFIC BOARD.

Serial Nos one

August 1936.

SUBJECT.

Refund of Vehicle Tax to L.S during quota
Calendar Month — defined.

WD 0181—GPB—500—18-3-35

Refunds of Vehicle tax — ~~Jam~~
(Visiting Motorists).

Serial No.

Letter dt 13.6.36 from Mr N.S. Narasimhachar, Madras, Advocate, in the matter of refunds half the Vehicle tax paid by him on 12.4.36.

1. The facts of the case are:—

(a) Mr. Narasimhachar entered the State on 12.4.36 having half yearly Vehicle tax on his car No. M.C.P. 8019 and left on 18.4.36.

(b) He applied on 4.5.36 to the D.C.P. for refund of half the tax, returning the license.

(c) The D.C.P. refused to grant the refund on the ground that application therefor was not made within 2 days from the close of the Calendar month.

(d) Mr Narasimhachar contended that he did apply for refund in time according to the legal definition of the term "Calendar month"

(e) The D.C.P. did not accept the interpretation of "Calendar month" given by Mr Narasimhachar.

Hence his appeal to Govt. over the decision of the D.C.P.

2. The term "Calendar month" has not been defined in the ~~Motor~~ Motor Vehicles Rules. Definition of "Calendar month according to Law as quoted by Mr Narasimhachar is the same as in the Upper Circuit But it has been decided in Madras and similar cases that "Calendar month" means from 1st to end of the month as per Calendar & Accordingly Mr Narasimhachar had time to surrender the

NOTE.—Contn. Sheet.

WD 03594—GPB—30,000—13-7-35

449/RB.

Refund of Vehicle tax.—
(Touring Motorists)

File No. of 193 . | General and Revenue Secretariat

licence till 2.5.36. But he actually applied for refund immediately the licence only on 4.5.36 on the plea that Cal. months according to legal defn. expired only on 11.4.36. to which the Dy.T. did not agree. Submd. for orders.

Dy.T. 7.5.36

4. The question is in regard to the exact interpretation of the term "Calendar month". The term has been interpreted by the office and the Dy.T as meaning any one of the months in the English Calendar as January, July etc. This interpretation is challenged. The word "Calendar month" occurring in the Road Traffic Tax & Rgn has not been defined there, nor in the General Clauses Regulation. The expression has to be interpreted according to the the accepted meaning of the words in current usage and according to decisions interpreting the term

5. The new English Dictionary gives both meanings for the term viz. any one of the months in the calendar or any date in the month to the corresponding date in the next month, according to the context.

1129
T.B.

Serial No.

6.
The judicial dictionary also gives the latter meaning, as also the reported cases referred to in the letter of Mr Narasimhaiya. In view of this, the interpretation as in decisions may be accepted and a circular issued to all concerned, making the position clear.

7. Asst. Secy. Laws with comments for favour of his views

KHR
25/6.

299
Law
R+S
MNL
25/6

8 The particular rule or order in which the words "calender month" occur and which has given rise to a dispute as regards its interpretation may kindly be pointed out. The correct interpretation to be applied depends on the context.

Special officer
Dy Tr. Bd WC
MNL
3/7/36.

9 Sub. Sect. 4 of Section 9 of the RD Pe STxo Rgn and Rules 23 & 24 (P.9) of Mysore Motor Vehicles Tax Rules

Asst. Secy
Laws with comments
KHR
4/7/

WD 03594—GPB—30,000—15-7-36

449/T.B. 7849

File No. of 193 General and Revenue Secretariat

10 Both in sec 9 (4) and rules 23 & 24 referred to above, what is contemplated is the calculation of a period in terms of "Calender months". In all such cases, a period of calender month ends either on the day of the month corresponding with the day previous to the day on which it begins, or if there is no such corresponding day in that month, then on the last day of the month. (Please see art 10 MSR) In sec 3 of the Interpretation Act 1889, the expression "month" has been defined to mean a "calender month" and this is practically the same in sec 3(22) of our Gen! Clauses Regulation.

11 But if what is contemplated is not the calculation of a period but its occurrence within one calender month and not in two different calender months, the words will indicate a particular month of the calender, such as July or August etc

Special officer (L.C.) MRL 6/7/26

12 The interpretation clause term

469
T.B.

7849
P

General & Revenue Secretariat. | File No. of 193 . [App. F.

Serial No.

7 JULY 55

"Calendar month" as given above has is different from that the Dy Ag has had upon it and acted upon so far. The Dy Ag has interpreted the term to mean a month as placed in the British Calendar, Secretariat July, Aug etc and this is the interpretation that has been put on it so far. The legal interpretation is different. A circular will therefore be issued giving the correct interpretation of the term. The appeal of Ag Narasimhachar Esq Constable will be forwarded as to Dy Ag to dispose of in accordance with the revised interpretation

First Member
Member
General Secretary

7/7

13.
Sub Office
The Dy Ag's endorsement seems to mean that the applns in each case shd be made on the 1st or 2nd of a month. If a man stays for 25 days from 15th July to 8th Aug, when shd the appln be made? On or before 2nd Aug or 16th Aug? Was this kind of case thought of?

did not know earlier than 7th Aug when he will leave,

Ind.

NOTE—Contn. Sheet.

B

7849/P, 449/F.B

of 193 .

General and Revenue Secretariat

14 As the "Calendar month" was hitherto interpreted to mean any one of the months January to Dec, and no person was considered eligible to a refund if his car was used during two separate months. Under the total period of separate use may be less than 30 days. The rules required that Applications for refund should be made and licenses surrendered not later than two days after the expiry of the period of eligibility. Under the interpretation hitherto made any application received after the 2nd month in respect of the use of the car during the preceding month, was beyond the time fixed. In the example referred to above, viz. car used from 15th July to 8th Aug. no refund was being allowed till now. Under the revised legal interpretation as now understood it is eligible to refund. In future applications should be made within 2 days after the expiry of the period example instance above within not later than the 17th Aug.

Genl. Secy)

H.R. 11/7

ABSTRACT BRANCH 11 JULY 1936 322

449
B.

Refund of Vehicle tax. — Working Notes.
(Definition of "Calendar Month")

7849
1

General & Revenue Secretariat. | File No. | of 193 | [App. F. III–2

Serial No.

15

Subd for perusal. The suggestion in the above note may be appd.

Jno
14/7
HR 14/7

Fin Member)

17

14/7 Jno 20/7

18
Draft circular

HR 20/7/

19 Draft circular subs.

Rde 20/VIII/36. 20 Fair draft corrected

HR 24/7/

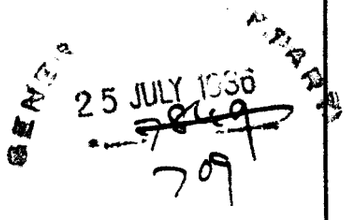
21 Fair draft subs

Rde 24/VIII/36 22 For appl

Sy Genl. Secy) HR 25/7

23 Jno 30/7

24 Issued HR 31/7/



Issued no. 903-11 By 1.8.36 to Sy to Govts. posts intimating Govt's definition of the term "Calendar Month".

912 Copy to Comptr. & Auditor

NOTE—Contn. Sheet.

1849/P of 35 Visiting Motorists. — Vehicle tax. — Refund.
(Definition of Calendar Month) 449/TB of 35

File No. of 193 General and Revenue Secretariat

Subd.
25 It is for order whether Mr. Narasimhachar on whose application the question of correct interpretation of the term "Calendar Month" arose and decided may be informed that he may apply to Dy. P. for refund of tax.
28/8/36

26 The Dy. P may be asked to dispose of this case and all of the three cases in accordance with the instructions conveyed in the above Cases.) SAR 5/8/36

27 Yes
JW 15/8

28 Subd. with a draft Endorsement for Mr. Narasimhachar 28/8/1936
28/8/36

30 Subd. with a draft letter to Dy. P. as personally ordered
28/8/36

Issued No. P. 1352 dy. 21.8.36 to the Dy. P. forwarding for disposal in continuation of No. P. 983-11 dy. 1.8.36 the marginally noted letter, in original together with its enclosure. SAR 20/8

1. Letter dy. 13.6.36 from Mr. Narasimhachar, Advr., Mysore.
2. Letter dy. nil for Mr. from Miss C/o the Studymar, New Delhi.

32. Subd. The file will if approved be closed and records
16/9/36 SAR 16/9/1

P.U.D

- 5 AUG. 1936

Linked file

The other three cases are dealt with in separate file. 28/8/36

P 18/9

Appendix F G—1]

SUBJECT "Calendar Month" — Defined.

Section

File No.

Serial No.

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the 193 .

Date of issue 1.8.36

Signed by Mr. H.R.

List of enclosures.....

Copied by .....

Examined by.....

No. P903—11

To

(1) The I.G.P. in Mysore &

(2) The D.M.s of Districts.

Sir,

~~I am directed to state~~

~~that~~ It has come to the notice of Govt. that there is some misapprehension in regard to the interpretation of the term "Calendar Month" occuring in sub section (4) of Section 9 of the Road Traffic & Taxes Regln. No. VI. of 1935 & in Rules 23 & 24 under part I of the Motor Vehicles Tax Rules. ~~The~~ I am hereby directed to state that the term "Calendar month" has the same meaning as defined in Article 10 of N.S.R. ~~which~~ In calculating a period in calendar months, the period

end ~~corresponding~~ day of the month
~~corresponding~~ from the day previous
to the day on which it begins or if
there is no such corresponding day in
that month, then on the last day
of the month.

I am to repeat that refunds
of taxes may be regulated accordingly.

I have &c

Lieut Levy.

Copy forwarded with Compliments to
Comptr. Govt. for information

~~No~~

Z

Fair
Draft.

for Lieut Levy

24 VIII 36

GOVERNMENT OF HIS HIGHNESS THE AHARAJA OF YSORE.

No. P903-11

General and Revenue Secretariat,

Dated Bangalore,.....193

1-8-

FROM

The Secretary to the Government of
His Highness the Maharaja of Mysore.

To

The Inspector-General of Police in Mysore, Bangalore.
and
The District Magistrates of Districts.

SIR,

[illegible] there is some [illegible] interpretation of the term "[illegible]" [illegible] the Motor Traffic [illegible] 23 & 24 under [illegible] directed to [illegible] meaning as that [illegible] carried in [illegible] day of the month [illegible] which it [illegible] then on [illegible] regulated [illegible]

I have the honour to be,
Sir,
Your obedient servant,

Sd/- M. Venkatesa Iyengar,
[illegible]

Memo No. P 912 Bangalore, dated, 31st July 1936.

1-8-

Copy of the above is forwarded with compliments, to the Comptroller to Government, for information.

By Order,

For General Secretary to Government.

Appendix F G—1]

SUBJECT Refund of Vehicle Tax.

Diary No. of letter replied to 7849 of 35 P
1449 of 35 I
Ft 56 of 36
Ft

General and Revenue Secretariat

( )

the 193 .

Date of issue 21.8.36

Signed by Mr. AR

Letter dt 13.6.1936 from
Mr. V.S. Narasimhacher,
Advocate, Madras.

Letter dt nil from
Mr. John Wilson
C/o The Statesman
New Delhi.

List of enclosures

Copied by

Examined by

Section

File No.

Serial No.

No. P/352/Sec 8.

To

The I.G.P. in Mysore
Bangalore

P. 903-11
1.8.1936

Sir, In continuation of this office ~~letter~~ ~~No.~~
I am directed to forward herewith for disposal in accordance with this office letter No. P. 903-11 dt 1.8.1936 ~~the~~ ~~separately~~ noted letters in original together with their enclosures ~~on the above subject~~.

I have the
to be
Your most obedient servant
for Secretary

draft
AR
18/VIII/36

GOVERNMENT OF HIS HIGHNESS THE MAHARA.

General and Revenue Secretariat

No. P 1352/Sec 87.

Dated, Bangalore, 20th August *193* 21

From

The *General Secretary to the Government of His Highness the Maharaja of Mysore.*

To

The Inspector-General of Police in Mysore,

BANGALORE.

Sir,

Subject:- Refund of Vehicle Tax.

In continuation of my letter No. P.903-11 dated 1st August 1936, I am directed to forward herewith for disposal the marginally noted letters in original together with their enclosures.

1. Letter dated 13th June 1936 from Mr. V. S. Narasimhachar, Advocate, Madras.	
2. Letter dated nil from Mr. John Wilson, C/o The Statesman, New Delhi.	

I have the honour to be,

Sir,

Your most obedient Servant,

CSG:

For GENERAL SECRETARY TO GOVERNMENT.